

Work Opportunity Tax Credit (WOTC)

On December 18, 2015, President Obama signed into law the Protecting Americans from Tax Hikes Act of 2015 (the PATH Act) that extends and modifies the WOTC Program and the Empowerment Zones. In summary, the PATH Act:

- Retroactively reauthorizes the WOTC program target groups for a five-year period, from December 31, 2014 to December 31, 2019.
- Extends the Empowerment Zones for a two-year period, from December 31, 2014 to December 31, 2016.
- Introduces a new target group, Qualified Long-term Unemployment Recipients, for new hires that begin to work for an employer on or after January 1, 2016 through December 31, 2019. For more information, [click here](#).
- [Employers WOTC Program Brochure \[PDF\]](#)
- [WOTC Program Guidance \[PDF\]](#)
- [Employers Guide to WOTC \[PDF\]](#)
- [Instructions for Form 8850 \(WOTC\) \[PDF\]](#)
- [Form 8850 \(WOTC\) \[PDF\]](#)
- [Form 9061 \(WOTC\) \[PDF\]](#)
- [Self-Attestation Form \[PDF\]](#)

To submit the above forms you may mail them to:

Vermont Department of Labor

Attn: WOTC Unit

P.O. Box 488

Montpelier, VT 05601-0488

Fax them to: 802-828-4374

Email them to: Labor.WOTC@vermont.gov

For additional information or if you have questions, please contact Chance Payette at chance.payette@vermont.gov or 802-828-3920.